

The undersigned parties, by their respective counsel, hereby stipulate and agree that (1) judgment should be entered against Frank R. Brancatelli on Count I (Reduce Assessments to Judgment) of the United States' complaint against him, and (2) all remaining claims set forth in the United States' complaint (i.e., Count II (Lien Foreclosure)) against Frank R. Brancatelli, Linda Brancatelli and the State of Ohio Department of Taxation should be dismissed without prejudice. Accordingly, it is—

ORDERED that:

1. Defendant Frank R. Brancatelli is indebted to the United States for federal individual income taxes (Form 1040) for tax years 1994, 1996, 1997, 1998, 1999, 2000, 2001, 2002 and 2003, in the amount of \$186,869.04, plus statutory interest and additions as allowed by law from June 11, 2007, at the rates provided under the Internal Revenue Code (26 U.S.C.), until the judgment is paid.

2. Defendant Frank R. Brancatelli is further indebted to the United States for a 26 U.S.C. §6672 trust fund recovery penalty for all four quarters of 1992, the first, second and third quarters of 1993, the second and third quarters of 1994, and the third quarter of 1995, in the amount of \$43,359.36, plus statutory interest and additions as allowed by law from June 11, 2007, at the rates provided under the Internal Revenue Code (26 U.S.C.), until the judgment is paid.

3. All remaining claims set forth in the United States' complaint (i.e., Count II (Lien Foreclosure)) against Frank R. Brancatelli, Linda Brancatelli and the State of Ohio Department of Taxation are hereby dismissed without prejudice, each party to bear its own costs, including attorneys fees.

SO ORDERED:

/s/SOLOMON OLIVER, JR.

SOLOMON OLIVER, JR.
United States District Judge

Approved:

For United States of America:

/s/ Michael W. Davis

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For Frank and Linda Brancatelli:

/s/ Frank R. Brancatelli

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For State of Ohio Department of Taxation:

/s/ Lucas Ward

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